



OFFICE OF THE COMMISSIONER OF THE REVENUE

City of Falls Church

Thomas D. Clinton, Commissioner

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Return of Short-Term Rental Property

Must be filed for quarters ending: March 31st, June 30th, September 30th & December 31st

Quarter Payments are due: April 20th, July 20th, October 20th & January 20th

Late payment penalty is 10% of tax due or \$10, whichever is greater.

Please make check payable to "Treasurer, City of Falls Church"

(See reverse side of this form for further instructions)

Account #: _____ Certificate #: _____

Business Name: _____ Location of Reported Property: _____

Business Trading Name (if applicable): _____

Business Mailing Address: _____

Business/Cell Phone #: _____ E-mail address: _____

THE FOLLOWING INFORMATION MUST BE SUPPLIED:

The receipts reported are for the quarter ending: _____ March 31st _____ June 30th _____ September 30th _____ December 31st
Attach with this form an itemized list of all property, which you own or lease, used for short-term rental. Also attach your most recent Federal depreciation schedule.

CALCULATION OF TAX

1. GROSS RECEIPTS from All Rentals:\$ _____
2. GROSS RECEIPTS from SHORT-TERM Rentals:\$ _____
3. EXEMPT RENTALS (see instructions on back):
 - A. Commonwealth of Virginia or the United States.....\$(_____)
 - B. Rentals exempt from Virginia Sales and Use Tax\$(_____)
 - C. Rentals of durable medical equipment\$(_____)
 - D. Total of lines (3a) through (3c) above\$(_____)
4. TAXABLE RENTAL RECEIPTS: (line (2) less line (3d)).....\$ _____
5. TOTAL TAX DUE: (line (4) multiplied by (1%)).....\$ _____
6. PENALTY: (10% of Tax Past Due or \$10.00; whichever is greater).....\$ _____
7. INTEREST: (10% per year on the sum of line 5 & 6).....\$ _____
8. TOTAL DAILY RENTAL TAX PAID: (Add lines 5, 6, & 7).....\$ _____

PAYMENT MUST BE ENCLOSED WITH THIS RETURN

FAILURE TO FILE THIS RETURN MAY RESULT IN REVOCATION OF YOUR SHORT-TERM RENTAL CERTIFICATE AND REASSESSMENT OF YOUR BUSINESS LICENSE AND BUSINESS TANGIBLE PERSONAL PROPERTY TAXES.

Use this form only to report short-term rental property owned by you. Do not include the items you report on the **RETURN OF TANGIBLE PERSONAL PROPERTY & MACHINERY & TOOLS**.

NOTE: It is a class 1 misdemeanor for any person to willfully sign a return, which he/she does not believe to be true and correct as to every material matter (Code of Virginia, Section 58.1-11)

DECLARATION OF TAXPAYER: I declare that the foregoing statements and figures are true; full and correct to the best of my knowledge and belief.

Signature of Taxpayer: _____

Date: _____

Short Term Rental Tax Instructions

1. Use this form to report **short-term rental property** (also known as **daily rental property**) owned by your company. You must report all other business tangible personal property or the equipment used in the operation of a business on the **TANGIBLE PERSONAL PROPERTY & MACHINERY & TOOLS RETURN** which is due by May 1st.
2. **DAILY RENTAL TAX CALCULATION:**
 - A. Enter the total gross rental receipts on line (1). Include all charges, penalties and interest.
 - B. Enter the total gross rental receipts from items each rented for a period of 92 consecutive days or less on line (2).
 - C. Exemptions must be itemized. Enter any claimed exemptions as follows:
Line (3a): Rentals by the Commonwealth of Virginia, any political subdivision of the Commonwealth of Virginia, or the United States;
Line (3b): Rentals exempt from the Virginia Sales and Use Tax pursuant to Chapter 6 of Title 58.1 of the **Code of Virginia**.
Line (3c): Rentals of durable medical equipment as defined by subdivision 22 of section 58-1-608 of the **Code of Virginia**.
Add lines (3a), (3b), and (3c). This is the total for claimed exemptions.
All exemptions listed must be fully documented or they will be disallowed.
Enter this amount on line (3d).
 - D. Subtract line (3d) from line (2). Enter this amount on line (4).
 - E. Multiply line (4) by one percent (1%). This is the rental tax. Enter this amount on line (5).

NOTE:

If your short-term rental is less than eighty percent (80%) of the gross rental receipts in any year, you would not qualify as short-term rental. Virginia code 58.1-3510(C)

Please remit tax on time to avoid late penalty and interest penalties

If you have any questions about the Short-Term Rental Tax, please call us at (703) 248-5018, or fax us at (703) 248-5212 or e-mail us at: commissioner@fallschurchva.gov.

We thank you for doing business in the City of Falls Church!

Sincerely yours,



Commissioner of the Revenue